

Maine Revised Statutes

Title 36: TAXATION

Chapter 915: REIMBURSEMENT FOR TAXES PAID ON CERTAIN BUSINESS PROPERTY HEADING: PL 1995, c. 368, Pt. FFF, §2 (new)

§6657. AUDIT OF CLAIM

The State Tax Assessor has the authority to audit any claim filed under this chapter and take any action provided in section 384. If the State Tax Assessor determines that the amount of the claimed reimbursement is incorrect, the State Tax Assessor shall redetermine the claim and notify the claimant in writing of the redetermination and the State Tax Assessor's reasons. If the claimant has received reimbursement of an amount that the State Tax Assessor concludes should not have been reimbursed, the State Tax Assessor may issue an assessment for that amount within 3 years from the date the reimbursement claim was filed or at any time if a fraudulent reimbursement claim was filed. The claimant may seek reconsideration, pursuant to section 151, of the redetermination or assessment. [1995, c. 368, Pt. FFF, §2 (NEW).]

SECTION HISTORY

1995, c. 368, §FFF2 (NEW).

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